IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	Civ. No. 04-00136 SOM/BMK
)	
Plaintiff,)	
)	ORDER GRANTING THE
vs.)	GOVERNMENT'S MOTION FORILED IN THE
)	PRELIMINARY INJUNE ANTERSTATES DISTRICT COURT
FREDERIC J. ZIMMER, AND)	DISTRICT OF HAWAII
ARTFORMS, INC.,)	
)	APR 2 3 2004
Defendants.)	2
	,	3
		ato'clock and 5 5 min. 2 Min. WALTER A.Y.H. CHINN CLERK
		WALTER A.Y.H. CHINN CITEDIA

ORDER GRANTING THE GOVERNMENT'S MOTION FOR PRELIMINARY INJUNCTION

I. <u>OVERVIEW.</u>

The Government contends that Defendants have violated numerous provisions of the Internal Revenue Code by failing to properly withhold various taxes from their employees' wages. The Government now moves for a preliminary injunction requiring Defendants to comply with the Code and to prevent the transfer of assets that would facilitate noncompliance with the Code.

Defendants have not opposed this motion.¹ The Government's motion is GRANTED.

Until the hearing on a permanent injunction motion or final disposition of this case, Defendants are enjoined from:

¹ The court decided this motion without a hearing after Defendants said that they did not intend to oppose the motion and that there was no reason to hold a hearing.

- a) failing to timely pay the future withholding and Federal Insurance Contributions Act("FICA") and Federal Unemployment Tax Act ("FUTA") tax liabilities;
- b) transferring any money or property to any entity for the purpose of having that entity pay net salaries or net wages of any employee of Frederic Zimmer and/or Artforms, Inc.; and
- c) assigning or transferring any property or making any disbursements for any purpose until the amounts required to be withheld from the wages, salaries, or other compensation of the employees of Frederic Zimmer and/or Artforms, Inc., are paid to the Internal Revenue Service.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, April 23, 2004.

SUSAN OKI MOLLWAY

UNITED STATES DISTRICT JUDGE

<u>United State of America v. Frederic J. Zimmer, et al.</u>, Civ. No. 04-00136 SOM/BMK; ORDER GRANTING THE GOVERNMENT'S MOTION FOR PRELIMINARY INJUNCTION